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APPENDIX VII.

[Vide answer to question No. 2316 asked by Mr. J. A. Saldanha at the meeting of the Legislative Council held on the 25th August 1926, page 33 supra.]

Subject matter of the report.	Whether for official or for calendar year.	Month of publication of report.	
		Report for	Published in
1. Report on Public Instruction ..	Official year ..	1921-22 1922-23 1924-25	April 1923. February 1924. March 1926.
2. Report on the working of the Government Museum and the Connemara Public Library.	Do. ...	1921-22 1922-23 1924-25	August 1922. " 1923. " 1925.
3. Report of the Commissioner for Government Examinations.	Do. ..	1921-22 1922-23 1924-25	November 1922. October 1923. " 1925.
4. Report on the administration of the Public Works Department.	Do. ..	1921-22 1922-23 1924-25	February 1923. December " January 1926.
5. Report on the administration of the Excise Department.	Do. ..	1921-22 1922-23 1924-25	October 1922. January 1924. December 1925.
6. Report on the administration of the Registration Department.	Calendar year ..	1922 1923 1924	July 1923. May 1924. " 1925.

APPENDIX VIII.

[Vide item III 'Communications to the Council' on page 34 supra.]

(1)

Proceedings of the first meeting of the Finance Committee for 1926-27 held on Sunday the 11th July 1926 at 12-30 p.m. at the Cabinet Chamber, Fort St. George.

PRESENT:

The hon. Mr. T. E. MOIR, C.S.I., C.I.E., I.C.S. (Chairman):

M R. Ry. P. N. MARTHANDAM PILLAI AVARGAL, M.L.C.

" K. PRABHAKARAN TAMPAN AVARGAL, M.L.C.

" Diwan Bahadur K. SURYANARAYANAMURTI NAYUDU Garu, M.L.C.

Khan Bahadur P. KHALIFULLAH SAHIB Bahadur, M.L.C.

G. T. BOAG, Esq., I.C.S., M.L.C.

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A.—SCHEMES FOR INTRODUCTION IN THE CURRENT YEAR.

I.—SCHEME INVOLVING LOSS OF REVENUE.

Amendment of rule 92 of the Madras Educational Rules so as to levy fees at half the rates in the case of all girls irrespective of the question of poverty.

Abstract of the proposal.—The proposal that rule 92 of the Madras Educational Rules may be so amended as to provide that half the standard rates may be levied from girls irrespective of the question of poverty was placed before the Finance Committee at the meeting held on the 5th February last and the Committee made the following observation :—

‘The Committee were of opinion that the present rules place an unfair burden on the parents and on the authorities who are under the existing rules empowered to grant certificates. Before any retrograde measure is adopted the question should be considered whether the responsibility for giving the certificates should not be transferred to the headmasters or the management of the schools concerned’.

The Director of Public Instruction to whom this suggestion was referred pointed out that the initial responsibility in regard to these certificates rests upon the headmasters and managers of the schools concerned, and it is only in cases where the headmaster is in any doubt as to the circumstances of the parent that he should insist upon the production of a certificate of poverty. The Director's remarks were communicated to the Finance Committee and their opinion was again asked in regard to the main question as to the levy of fees at half the standard rates in the case of all girls irrespective of the question of poverty.

Recommendation of the Committee.—The Committee was of opinion that no case had been made out for restoring the general concession and considered that the present provision for reduction of fees in cases of poverty was sufficient.

II.—SCHEMES TO BE MET BY REAPPROPRIATION.

(1) Permanent retention of the temporary clerk in the District Munsif's Court, Razam.

Abstract of the proposal.—The clerical staff of the District Munsif's Court, Razam, consists of six permanent clerks including the head clerk and one temporary clerk, whose employment was first sanctioned in August 1920. The work of the court has considerably increased, the number of original suits instituted having been 705 in 1923, 984 in 1924 and 963 in 1925. Each of the other courts in the district has an establishment of 7 clerks which is the minimum ordinarily required. It is not therefore possible to transfer a clerk from any of the other District Munsifs' courts in the district to Razam. It is recommended that the temporary clerk should be made permanent. Provision exists in the budget estimate for the temporary clerk.

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance.

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(2) Appointment of an additional upper division clerk in the office of the Director of Public Instruction.

Abstract of the proposal.—The establishment sanctioned for the office of the Director of Public Instruction in connexion with the scheme for the control of expenditure consists of a junior superintendent, one upper division clerk and two lower division clerks. It is found that this establishment is not adequate to deal with the work which involves control over the expenditure of over two crores of rupees. The work done by this staff falls generally under the following heads:—

(1) Consolidation of the accounts of the subordinate officers and their transmission to the Accountant General.

(2) Watching the rate and correctness of expenditure.

(3) Audit of accounts of the subordinate offices with reference to powers, funds, etc.

(4) Rectifying wrong classification, adjustments and correspondence.

(5) Supplying figures for the Public Instruction Report; and,

(6) Supplying figures for the budget in its various stages.

The staff is working at a high pressure sacrificing many holidays, and the experience of the last eleven months has proved that with the present staff efficient scrutiny and concurrent check of the subordinate controlling officers' accounts and other cognate matters relating to it cannot be satisfactorily performed without further clerical help and that an additional upper division clerk on Rs. 65—4—125 is absolutely necessary.

Extra cost.

	1926-27.	Ultimate cost.
	RS.	RS.
Recurring	455	1,200

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current-year being met by reappropriation.

(3) Additional staff for the Government Victoria College, Palghat.

Abstract of the proposal.—The Director of Public Instruction has recommended that the following additional staff will be necessary in connexion with the opening of the senior B. A. class in 1926-27 in the Victoria College, Palghat:—

(i) One Assistant Lecturer in the Subordinate Educational Service for the English department.

(ii) An additional School Assistant for the High School department.

(iii) A library attender.

The Assistant Lecturer is required owing to the anticipated increase in the strength of the college on the opening of the senior B. A. class. The appointment of an additional school assistant in the high school department is necessitated by the fact that the Assistant Lecturer in Mathematics and the Demonstrator in the college department have hitherto been doing the work in the high school in addition to their work in the college classes, and that this arrangement will not be feasible when the senior B.A. class is

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opened. As regards the library attender he is required to help the librarian who finds it impossible single-handed to maintain the necessary registers, to see to the general upkeep of books and to attend to the demands for books from the students of the college and members of the staff. The extra cost in the current year can be met by reappropriation from the provision under "31. Education—Voted".

<i>Extra cost.</i>		1926-27.	Ultimate cost.
		RS.	RS.
Recurring		1,696	3,902

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

(4) Appointment of an additional Sub-Judge to the Sub-Court, Cuddalore.

Abstract of the proposal.—The pendency on the file of the superior courts of the South Arcot district was found on the 15th February 1926 to be 119 ordinary suits of which 43 were over one year old and 453 appeals of which 273 were over six months old. There were also 190 references under the Land Acquisition Act. There has been a fall in the disposals in 1925 as compared with the figures for the two previous years. The decline is attributed to more days having been spent in criminal work, to an increase in the number of land acquisition cases as a result of acquisition of lands for the Villupuram-Trichinopoly Railway, to the trial of two long and complicated cases, each of which occupied more than three months and to the filing of contested land acquisition cases and election petitions. The arrears are sufficient to occupy a Sub-Judge for about two years. The appointment of an additional Sub-Judge, with the usual establishment of 3 clerks and 3 peons, for one year is therefore recommended. The extra cost in the current year will be met by reappropriation from the existing provision under "24. Administration of Justice".

<i>Extra cost.</i>		1926-27.	1927-28.
		RS.	RS.
Non-recurring		5,932½	3,559½

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

(5) Appointment of an additional Sub-Judge to the Sub-Court, Nellore.

Abstract of the proposal.—On the 16th April 1926 there were pending on the files of the District Court and Sub-Court, Nellore, 133 original suits of which 56 were over one year old and 291 appeals of which 169 were over six months old. Besides, there were 41 original petitions, 98 execution and 9 insolvency petitions pending disposal. On the criminal side, 7 sessions cases were reported to be pending trial, while a large number of cases filed during the recess will be ready for trial after the courts reopen, including one

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exceptionally big case with about 60 accused, 67 prosecution witnesses and more than 100 defence witnesses. The disposals have been somewhat below the standard outturn, but the institutions have been above the standard. It is recommended that an additional Sub-Judge with the usual establishment may be appointed for five months, i.e., until the Christmas holidays, the question of further retention being considered with regard to the state of arrears at the end of November 1926. The extra cost in the current year will be met from the existing provision under "24. Administration of Justice."

Extra cost.

1926-27.

RS.

Non-recurring 3,955

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

(6) Permanent retention of the temporary clerk in the office of the Inspector-General of Prisons.

Abstract of the proposal.—In connexion with the transfer of the control of Reformatory and certified schools from the Director of Public Instruction to the Inspector-General of Prisons and the new scheme for the control of expenditure, the Government sanctioned the employment of a temporary clerk on Rs. 35 a month in the office of the Inspector-General to the end of February 1926 and the sanction was subsequently extended up to the 31st July 1926. The Inspector-General states that the work in his office has considerably increased with the transfer of the administration of Reformatory and certified schools, the receipts and disposals for the period August to December having risen from 7,354 and 5,247 in 1924 to 8,459 and 6,628 respectively in 1925. It is therefore recommended that the clerk should be retained permanently from the 1st August 1926. Provision has been made in the budget estimate for the temporary clerk for a full year.

Extra cost

1926-27. Ultimate cost.

RS.

RS.

Recurring 245 570 per annum.

Recommendation of the Committee.—The proposal was recommended for acceptance, the expenditure in the current year being met by reappropriation.

(7) Permanent retention of the Government Muhammadan High School, Guntur, and the employment of additional staff therein.

Abstract of the proposal.—The Government Muhammadan High School, Guntur, was started on a temporary footing in the year 1918 as a middle school and has since been continued from year to year, the present sanction expiring on the 30th June 1926. During this period the school has

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developed into a complete high school. The strength on the 31st March 1925 was 142 and on the 1st December 1925 was 158. The Director of Public Instruction considers that the strength which is steadily increasing is satisfactory for a Muhammadan High school and that, taking into account the fact that this institution is the only one of its kind for the districts in the north of the Presidency, the permanent retention of the school with effect from the 1st July 1926 is justified. The Director also recommends the employment of a Telugu pandit on Rs. 40 a month for a period of one year and a laboratory attender on Rs. 12—18 a month. The employment of a Telugu pandit is recommended on the ground that Telugu is the language of the courts and other public offices and that the absence of provision for instruction in this language will retard the further progress of the school. The services of a laboratory attender are essential as physics is taught as one of the optional subjects for the S.S.L.C. course, and the only peon in the school cannot attend to the laboratory in addition to his work. The existing temporary posts will be made permanent and included in the appropriate cadres. There is provision in the budget estimate for the current year on account of the temporary staff and the extra expenditure in the case of the Telugu pandit and the laboratory attender will be met by reappropriation from the existing provision under "31. Education—Transferred".

Extra cost.

	1926-27.	Ultimate cost.
	RS.	RS.
Recurring	9,436	11,642

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

(8) Permanent retention of the temporary staff employed in the office of the Deputy Inspector of Schools, the Nilgiris Range.

Abstract of the proposal.—In 1923 the office of the District Educational Council, the Nilgiris, was amalgamated with that of the Deputy Inspector of Schools, Nilgiris Range, the office of the latter being strengthened by the employment of a temporary clerk on Rs. 35—60 and a temporary peon on Rs. 12—18. The arrangement was sanctioned as an experimental measure. The President of the District Educational Council now reports that it is not possible to suggest any other course than the present amalgamation of the office in the interests of elementary education in the district, and recommends that the present arrangement may be made permanent. The alternative will be to have a separate establishment for the council which will entail heavier cost. There is provision in the budget for the staff under "Temporary."

Extra cost.

	1926-27.	Ultimate cost.
	RS.	RS.
Recurring	370	900
		per annum.

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

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(9) Permanent retention of the additional Sub-Assistant Inspectress and establishment, West Godavari.

Abstract of the proposal.—Last year, it was brought to the notice of Government that the additional Sub-Assistant Inspectress of the Kistna Girls' range had 165 girls' schools to inspect against the standard of 100 schools. An additional Sub-Assistant Inspectress with the usual establishment consisting of two clerks on Rs. 35–60 each and two peons on Rs. 12–18 each was sanctioned as a temporary measure for one year. The Kistna range was also divided into Kistna and West Godavari ranges with 79 and 86 schools respectively. The Director of Public Instruction now reports that the number of schools in the two ranges has increased to 114 and 101 respectively and that it is proposed to open 38 more schools in the West Godavari range. He has accordingly recommended that the post of additional Sub-Assistant Inspectress with the establishment may be retained permanently with effect from the 4th July 1926 on which date the current sanction expired. There is provision in the current year's budget on account of the staff under "Temporary."

		Extra cost.		1926-27.	Ultimate cost.
				RS.	RS.
Recurring				3,900	3,420

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

(10) Appointment of an additional District Munsif in each of the District Munsifs' courts of Narasapur and Tanuku.

Abstract of the proposal.—The pendency on the 1st April 1926 on the files of the District Munsifs of Narasapur and Tanuku were 308 and 528 original suits respectively, of which 143 and 147 were over one year old. The disposals in the two courts during 1925 fell below the standard outturn but this decline in outturn is attributed to the tendency of parties to adduce a large body of oral and documentary evidence, to there being more title suits than money suits and to the courts having been presided over by acting and inexperienced District Munsifs. In order to clear the arrears it is proposed to appoint for five months from the 23rd July up to the commencement of the Christmas holidays two additional District Munsifs with the usual establishment of three clerks and three peons for each officer. The extra cost in the current year will be met from the appropriation under "24. Administration of Justice".

		Extra cost.		1926-27.
				RS.
Non-recurring				4,410

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

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(11) Permanent retention of the temporary staff in the Madras Trades School.

Abstract of the proposal.—When the Madras Trades School was placed on a permanent basis in 1924 its teaching staff was strengthened by the appointment of a senior lecturer on Rs. 200—20—500 and an Instructor on Rs. 60—4—100 for a period of two years. The staff was further augmented in 1925 by the appointment of an Assistant Lecturer on Rs. 100—5—150 and a peon on Rs. 15 up to the 31st March 1926. The school with its branch at Perambur had 536 students on the rolls in 1923 and the number has now risen to 750, while the teaching staff has been increased by three from seven to ten. It is therefore recommended that the temporary staff referred to above may be made permanent. The extra cost in the current year will be met from the provision made for temporary establishment.

	<i>Extra cost.</i>	
	1926-27. RS.	Ultimate. RS.
Recurring	7,160	7,196

Recommendation of the Committee.—The proposal was recommended for acceptance, the extra cost in the current year being met by reappropriation.

(12) Additional establishment in the office of the Forest Panchayat Officer.

Abstract of the proposal.—According to the reclassification of forests made by Mr. Whitehead, an area of 4,186 square miles of reserved forests has been marked as fit to be handed over for panchayat management and an additional establishment of ten Special Deputy Tahsildars has been sanctioned for the purpose of forming panchayats for this area. Six of these Deputy Tahsildars have already been appointed. The work in the Forest Panchayat Officer's office has therefore been nearly doubled and, when the remaining four Special Deputy Tahsildars are appointed during the next official year, the work will increase still more. The Board of Revenue has accordingly recommended that an additional establishment, consisting of one Upper Division clerk on Rs. 65—4—85, one Lower Division clerk on Rs. 40—65 with Shorthand allowance and a peon on Rs. 15—20, should be appointed in the Forest Panchayat Officer's office. The Government have, in anticipation of the approval of the Finance Committee, sanctioned the employment of the establishment for a period of three months. The expenditure in the current year will be met from the appropriation of Rs. 31,000 for "Pay of establishments" under the head "8-c. Forest—Establishment—vi. Panchayat officer".

	<i>Extra cost.</i>	
	Cost in 1926-27. RS.	Ultimate cost per annum. RS.
Recurring	1,282	1,986

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the extra cost in the current year being met by reappropriation.

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(13) Appointment of an Accountant for the Logging Engineer, Forest Department.

Abstract of the proposal.—At present one Extra Assistant Conservator, six Rangers, one Surveyor, 12 permanent and 15 temporary foresters and four temporary peons work under the Logging Engineer. To meet the pay and allowances of this staff, the Logging Engineer passes their bills and sends them to the District Forest Officers of the districts in which they are working for disbursement and for inclusion of the expenditure in their accounts. This system causes confusion when comparing the actuals with the budget appropriation and involves frequent transfers of funds from the Engineering Branch to the respective districts. And there is also considerable delay in the disbursement of pay and allowances to the staff and in effecting recoveries of over-payments disallowed in audit. It is therefore proposed to make the Logging Engineer an independent disbursing officer and to constitute his charge into a separate division for the purpose of rendering accounts to the Accountant-General. This change will result in increased work in the office of the Logging Engineer and it is recommended that an Accountant on Rs. 40 per mensem may be employed temporarily up to the 28th February 1927. The expenditure will be met from the existing appropriation in the budget estimate for 1926-1927 under 8. Forest

Extra cost.

	1926-1927.
	RS.
Non-recurring	280

Recommendation of the Committee.—The Committee recommended the proposal for acceptance, the extra expenditure in the current year being met by reappropriation.

(14) Re-engagement of the Chief Forest Engineer.

Abstract of the proposal.—With the approval of the Secretary of State for India, the Government appointed with effect from the 14th August 1923 Mr. C. S. Martin as the Chief Forest Engineer for a period of three years on a salary of Rs. 3,000 per mensem. The Engineering branch under the control of Mr. Martin came into existence from October 1923. Although a considerable amount of work has already been done in the Forest Engineering branch there is yet scope for further development of exploitation and consequently increased utilization of the timbers in the forests of the Presidency. When Mr. Martin was first appointed it was hoped that it would be possible to select and train specially chosen officers in the handling of modern lumbering machinery and in up-to-date methods of exploitation with a view to create in the Forest department itself a staff capable of preparing and carrying out schemes without the aid of imported specialists. The proposal was not, however, accepted by the higher authorities on the ground that there were already in India officers who had received the requisite preliminary training. At the instance of this Government an

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officer who was serving in the North Western Province was transferred to Madras but he has not joined duty. There is consequently no officer in the department at present capable of taking over the control of the Engineering branch when Mr. Martin's term of contract expires in August 1926. Even if an officer trained in America were to be transferred to Madras, it will be undesirable to entrust him with the charge of the Engineering branch until he has had the benefit of a considerable period of service under Mr. Martin. It is therefore proposed to retain the services of Mr. Martin for a further period of three years. As Mr. Martin wishes to go to the United States after the termination of the present agreement, he will be reappointed for a further period of three years from February 1927 on the same terms as those contained in his present contract. The extra expenditure in the current year will be met by reappropriation from the appropriation under "8-A. Forest Capital outlay charged to revenue".

Extra cost.

	1926-27.	Ultimate.
	RS.	RS.
Recurring	11,400	39,600
Non-recurring	..	14,000

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the extra cost in the current year being met by reappropriation.

(15) Formation of a new temporary Forest Utilization Division.

Abstract of the proposal.—At present the various forest depots in the Presidency are in charge of different forest officers with the result that the prices of the same material in different depots vary and the customers have to write to several officers concerning large orders. This not only entails great delay in complying with orders but also prevents the marketing of forest produce to the best advantage. It is therefore essential, especially in view of the large development of sales anticipated, to have an authoritative Central Agency with which the consumers of forest produce can deal direct, instead of writing to individual Conservators and District Forest Officers. The Forest Utilization Officer has recently returned after a course of training in the United States of America and he is most suitable to assume control of such an Agency. With the transfer of all forest depots to his control, the work in his branch will increase considerably and he will have to undertake frequent tours in connexion with the inspection of depots, the periodic sales of timber in the depots and the passing of the sleepers and other timbers for the Railways. It is therefore proposed to sanction the appointment of an assistant who will be an officer of the Indian Forest Service with headquarters at Madras and a Presidency allowance of Rs. 150 per mensem, an Accountant on Rs. 65 for the audit of travelling allowance bills of the staff, payment to coolies on muster rolls, keeping detailed commercial accounts and attending to other accounts work of the branch, a clerk and two peons. The

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staff will be sanctioned temporarily from the 1st August 1926 to the 31st March 1927. The extra cost in the current year will be met by re-appropriation within the head '8. Forest.'

Extra cost.

	1926-27.	1927-28.
	RS.	RS.
Non-recurring	2,520	360

Recommendation of the Committee.—The scheme was recommended by the Committee for acceptance, the extra cost in the current year being met by re-appropriation.

(16) Training of apprentices in the Government Industrial Institute, Madras.

Abstract of the proposal.—The Government Industrial Institute, Madras, is now engaged in the manufacture of ink including printers' ink. It is also proposed to undertake experiments in the manufacture of jars. The results of the experiments already made indicate that the manufacture of ink in Madras on a commercial scale will be a success. But before transferring the manufacture of ink to private enterprise the Government consider that a few apprentices should be trained in the art. The apprentices will be of 18 to 21 years of age and a completed Secondary School Leaving Certificate with Chemistry as optional subject will be prescribed as the minimum qualification for admission, preference being given to those who are connected with the industry or are likely to be able to utilise the knowledge gained in an existing factory or in starting new factories. The period of training will be two years and the students will be required to pay a fee of Rs. 100 per session or Rs. 200 for the whole course. It is proposed to take four apprentices and to utilize the laboratory attached to the Leather Trades Institute for the purpose of training the apprentices. The extra cost will be met from the revenues of the concern which is a commercial undertaking.

Extra cost.

	1926-27.	1927-28.	1928-29.
	RS.	RS.	RS.
Recurring	532	300	68
Non-recurring	75	..	..

There will be receipts from fees to the extent of Rs. 400 in each of the years 1926-27 and 1927-28.

Recommendation of the Committee.—The Committee agreed to the proposal being given effect to in the current year.

(17) Loans to fishermen co-operative societies on the West Coast for the purchase of boats and nets.

Abstract of the proposal.—The fishermen on the West Coast borrow money from local sowcars or middlemen at ruinously high rates of interest for the purchase of boats and nets and discharge the amount during the fishing months by the sale of fish to these middlemen at the price dictated

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by the latter. Ordinary co-operative societies are of no help to them and the Malabar District Co-operative Bank has refused to advance the loan on the ground that the security available, viz., boats and nets, is inadequate. It is therefore proposed to organize in the West Coast two fishermen co-operative societies for the purpose of purchasing and owning fishing boats and nets for the use of the members who will exclusively be men actually engaged in fishing and to advance a sum of Rs. 1,500 to each of these societies during the current year. The amounts will be repaid by the societies in three years with interest at $7\frac{1}{4}$ per cent per annum. It is considered that, if the experiment succeeds, the Banks themselves will agree to advance similar loans. The expenditure will be met by reappropriation from the provision of Rs. 6 lakhs in the current year's budget for "Loans to Co-operative House Building Societies."

Recommendation of the Committee.—The Committee recommended the proposal for acceptance, the amount being met by reappropriation.

(18) Employment of additional staff in the Government School of Indian Medicine.

Abstract of the proposal.—The existing clerical staff of one clerk-accountant and one typist-librarian for the School of Indian Medicine was sanctioned in 1924 on the basis of the maximum number of admissions to the school being fixed at 90 per annum for all the three sections. Since then the maximum number of admissions to the school has been increased to 120 per annum. A hospital and a dispensary have also been attached to the school from the 1st July 1926. The hospital and the dispensary will be open in the mornings and evenings while the school hours are from 10-30 a.m. to 4-30 p.m. It will therefore be impossible for the existing staff to work both in the school and in the hospital. It is accordingly proposed to sanction an additional staff of one steward-accountant and one typist-clerk, each on Rs. 40--65. The establishment will be sanctioned temporarily during the current year and its permanent retention will be considered in connexion with the budget estimates for 1927-28. The extra expenditure in the current year will be met by reappropriation from the existing provision under "32. Medical".

Extra cost.

	1926--27.
	RS.
Non-recurring	640

Recommendation of the Committee.—The Committee recommended the proposal for acceptance the extra cost in the current year being met by reappropriation.

(19) Employment of a shroff in the Deputy Tahsildar's office, Addanki, Guntur district.

Abstract of the proposal.—The Deputy Tahsildar's office at Addanki in the Guntur district which has a sub-treasury attached to it has three clerks in the lower grade. The head clerk has heavy work on the administrative side and cannot cope with the work of shroffing coins and issuing stamps which is ordinarily done by a shroff. The cash transactions at the sub-treasury are heavy and it is necessary to employ a shroff on Rs. 20-1-35

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for the office. It is accordingly proposed to sanction permanently a shroff on Rs. 20-1-35. The extra cost in the current year will be met by reappropriation from the existing provision under "22. R. E. General Administration—District Administration."

Extra cost.

	1926-27.	Ultimate.
	Rs.	Rs.
Recurring	150	345

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the extra expenditure in the current year being met by reappropriation.

(20) Excavation of a new high level channel from the Kumukkumanniar for irrigation of sanded areas in the Tanjore district.

Abstract of the proposal.—The question whether the excavation of high level channels for the irrigation of sanded areas in the Tanjore district is a cheaper solution than the purchase of tramway plant for their reclamation is being considered by the Board of Revenue. Meanwhile it is proposed to excavate a new high level channel from the Kumukkumanniar for the irrigation of about 364 acres of sanded areas in the Kadalangudi and Mudikondavallur villages in the Tanjore district. The estimated cost of the work is Rs. 9,900 and it is reported that if the channel is not excavated the loss in revenue will be Rs. 3,000 a year. The ryots have promised to contribute towards the cost of the new channel, but the Board of Revenue is not inclined to recommend a contribution in any case in which the work will be remunerative without it. It is therefore proposed to carry out the work entirely at the cost of Government. As the work will increase the capital value of the Cauvery Delta system, its cost will be charged to the open capital account of the system under the head "55. Irrigation—Capital outlay not charged to revenue". The expenditure in the current year will be met by reappropriation from the grant for the Thippayyalayam project under "55" and from the grant for the Buckingham Canal under "XIII. Maintenance and Repairs".

Extra cost.

	1926-27.
	RS.
Non-recurring	9,900

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the expenditure in the current year being met by reappropriation.

(21) Permanent retention of a school assistant in the secondary training class attached to the Training College, Rajahmundry.

Abstract of the proposal.—The staff of the secondary training section attached to the Training College, Rajahmundry, consists of a headmaster and an assistant with a temporary school assistant on Rs. 75 plus Rs. 18½—

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temporary addition to pay. The temporary assistant was sanctioned in 1920 in order to cope with the increased work consequent on the introduction of a two-year course for secondary training in place of the one-year course that had been in force previously. The training class has been working in two sections since 1920 and the number of students trained in the class was 90 in each of the years 1924-25 and 1925-26 and the same number of students is expected in 1926-27 also. It is therefore recommended that the additional assistant may be retained permanently with effect from the 23rd September 1926 when the present sanction for his employment expires and that the post may be included in the cadre of school assistants. Provision has been made in the budget estimate for the current year for the school assistant under "Temporary".

<i>Extra cost.</i>		1926-27.	Ultimate.
		RS.	RS.
Recurring		665	1,472

Recommendation of the Committee.—The Committee recommended the proposal for acceptance, the expenditure in the current year being met by reappropriation.

**(22) Permanent retention of the temporary post of
Assistant Lecturer in History in the Government
Arts College, Rajahmundry.**

Abstract of the proposal.—In 1923-24 Group V-B Economics was introduced in the Government Arts College, Rajahmundry, for the B.A. Degree Pass Course. An additional post of Assistant Lecturer in History in the Subordinate Educational Service, Collegiate Branch, was sanctioned temporarily for a period of one year from the 1st July 1924 and the post is being continued year after year. The Director of Public Instruction points out that the strength of the classes has been increasing from year to year and that 57 hours of work (inclusive of six in the library) are being done by the staff of the History Department, which consists of one officer of the Madras Educational Service, and three officers of the Subordinate Educational Service including the temporary assistant. It is considered that the Economics Department has come to stay, and that it is necessary that at least one college in the Telugu districts should have courses in Economics. The figures reported by the Director of Public Instruction show that the course is popular. It is therefore proposed to retain the temporary assistant permanently. Provision has been made in the budget estimate for the current year for the assistant under "Temporary."

<i>Extra cost.</i>		1926-27.	Ultimate.
		RS.	RS.
Recurring		1,300	2,250

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the extra expenditure in the current year being met by reappropriation.

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(23) Appointment of two clerks in the Temporary Sub-Court at Devakottai.

Abstract of the proposal.—The establishment of the Sub-Court, Devakottai, consists of 7 clerks including the head clerk. The District Judge, Raminad, reports that unless the court is given a staff of 10 clerks, arrears will accumulate in all branches of work. The High Court supports the recommendation of the District Judge and requests that the establishment may be further strengthened by 2 clerks on Rs. 35–60, thus raising the total number to 9. An examination of the files of the other Sub-Courts in the district shows that the work in the Sub-Court at Devakottai is heavy, and that the proposal of the High Court is justified. The extra expenditure in the current year will be met by reappropriation from the existing provision under “24. Administration of Justice.”

Extra cost.

	1926-27.	Ultimate.
	RS.	RS.
Recurring	490	1,140

Recommendation of the Committee.—The Committee recommended the proposal for acceptance, the expenditure in the current year being met by reappropriation.

(24) Payment of contribution to the Corporation of Madras for clinical instruction of students in acute infectious diseases at the new Isolation Hospital, Tondiarpet.

Abstract of the proposal.—The existing arrangement for giving clinical instruction in infectious diseases to the students of the Madras Medical College are very unsatisfactory. The teaching in this subject is now confined to short courses of lectures illustrated by diagrams and to such clinical instruction as is possible on the few cases of infectious fever which are treated at the General Hospital. According to the resolution adopted by the General Medical Council of Great Britain in May 1922, a course of instruction in acute infectious diseases has to be included as part of the University course in Medicine and the revised regulation of the Madras University giving effect to it will come into force from the academic year 1926-27. The only institution where efficient clinical instruction in infectious diseases can be given to medical students is the Isolation Hospital at Tondiarpet. This institution is now under the immediate charge of a Sub-Assistant Surgeon while the Health Officer, Madras Corporation, exercises general supervision and control. Neither of these persons is suitable for giving clinical instruction to the students of the Medical College and the appointment of a medical graduate to be in charge of the Isolation Hospital is therefore essential. The Corporation of Madras which maintains the hospital at Tondiarpet cannot be expected to employ at its own cost an officer of a higher grade for the professional charge of the institution merely in the interests of the education of medical students. It is anticipated that the Corporation will agree to the proposal, if the Government are willing to pay a contribution equal to the

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difference between the pay of the assistant and that of the sub-assistant surgeon. The extra cost in the current year will be met by reappropriation from the existing provision under "32. Medical".

Extra cost.

	1926-27. RS.	Ultimate. RS.
Recurring	1,400	2,400

Recommendation of the Committee.—The Committee recommended the proposal for acceptance, the extra expenditure in the current year being met by reappropriation.

(25) Additional staff for the Chief Conservator of Forests.

Abstract of the proposal.—The existing staff which was sanctioned in 1922 consists of a manager on Rs. 200-250 and a head clerk on Rs. 125-175, six Upper Division clerks on Rs. 65-125, five Lower Division clerks on Rs. 40-80 and three typists on Rs. 40-80. Since then work has considerably increased owing chiefly to the following causes :—

- (1) The additional details now required in connexion with the preparation of the budget;
- (2) Creation of the Engineering Branch;
- (3) Introduction of commercial accounts;
- (4) Curtailment of the powers of the Chief Conservator in the matter of sanctioning temporary establishment;
- (5) The increased attention now devoted to the preparation of working plans.

The introduction of the scheme for the control of expenditure is another item of work which has added to the work of the office. There are at present only two drafting sections, one under the manager and the other under the head clerk and the work of the manager is already so heavy that it gives him very little time to exercise general control over the office. It is therefore proposed to form another section consisting of a Superintendent on Rs. 125-175 and three Upper Division clerks on Rs. 65-125. The extra expenditure in the current year will be met by reappropriation from the existing provision under "8. Forest".

Extra cost.

	1926-27. RS.	Ultimate. RS.
Recurring	2,240	5,500

Recommendation of the Committee.—The Committee recommended the proposal for acceptance, the extra expenditure in the current year being met by reappropriation.

(26) Permanent retention of the middle school department of the Government Islamiah Secondary School,**Trichinopoly.**

Abstract of the proposal.—The Islamiah School, Trichinopoly, was taken over under Government management from the Muhammadan Educational Association, Trichinopoly, in the year 1919. Till last year the school was a

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middle school with forms I to III and classes 4 and 5. The IV Form was opened in the school in June 1925 and orders have been issued for the opening of the V Form in the current year. The school is on a temporary footing and the present sanction expired on the 30th June 1926. The strength of the school during 1925-26 was 154. As the middle school department of the institution has been on a temporary basis for nearly seven years, it is proposed to retain it permanently. The post of headmaster will be included in the cadre of school assistants carrying time-scale of pay while the other posts are already on incremental scales of pay. Provision has been made in the budget for the staff under "Temporary".

Extra cost.

	1926-27.	Ultimate.
	RS.	RS.
Recurring	3,664	5,466

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the expenditure in the current year being met by reappropriation.

(27) Equalization of pay of the Deputy Superintendent of Police attached to the C.I.D. with that of the Assistant Commissioner of Police.

Abstract of the proposal.—The Deputy Superintendent of Police attached to the C.I.D. now draws pay in the time-scale for Deputy Superintendents, viz., Rs. 250—800, including selection grade, with a special pay of Rs. 75. The headquarters of the officer are at Madras and his sphere of work covers the whole presidency. He is the chief of the executive staff employed in the C.I.D. for securing regular information of the operations of organized crime and for inter-district and inter-provincial intelligence and co-operation. His work is very important and far more onerous than that of other Deputy Superintendents. Its efficient performance requires special aptitude and only officers of special qualifications are selected for the work. It is therefore proposed that the Deputy Superintendent, C.I.D., should be placed on the same footing as the City Assistant Commissioner, who draws pay in the scale of Rs. 440—30—800 with a conveyance allowance of Rs. 75 and a house-rent not exceeding Rs. 160 per mensem. The Deputy Superintendent will not, however, be eligible for the conveyance allowance of Rs. 75 per mensem and the special pay of Rs. 75 per mensem now admissible to him will be abolished. The extra expenditure in the current year will be met by reappropriation from the existing provision under "26. Police."

Extra cost.

	1926-27.	Ultimate.
	RS.	RS.
Recurring	875	3,660

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the extra expenditure in the current year being met by reappropriation.

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(28) Permanent retention of the secondary training classes attached to the training school for masters, Guntur, and of the higher elementary training school for masters, Masulipatam.

Abstract of the proposal.—In 1920 the Government sanctioned the opening of training institutions in a number of centres as a temporary measure and it is now proposed to retain permanently two of them with effect from the 1st August 1926—

(i) Secondary training class attached to the Government training school for masters, Guntur.

This is the only secondary training class for masters in the Guntur district. The number of teachers trained in the class during each of the three years ending 1925-26 was 70, 55 and 63. The District Educational Officer recommends the permanent retention of the class, and the recommendation is supported by the Director of Public Instruction.

(ii) Training school, Masulipatam.

The number of teachers trained in this school during the last three years was as follows:—

	1923-24	1924-25	1925-26
Higher elementary	71	75	76
Lower elementary	77	77	87

There is a large number of untrained teachers in the elementary schools in the Kistna district and this school is the only Government training school in the district. It is therefore proposed to retain it permanently.

The headmaster and four licentiate assistants and two secondary grade teachers are drawing fixed scales of pay and with the permanent retention of the institutions, it will be necessary to include them in the appropriate cadres. The extra expenditure in the current year will be met by reappropriation from the provision made for the two schools under "Temporary".

Extra cost.

	1926-27.	Ultimate.
	RS.	RS.
Recurring	5,900	9,822

Recommendation of the Committee.—The proposal was recommended by the Committee for acceptance, the extra cost in the current year being met by reappropriation.

(29) Additional staff for the Madura Industrial Institute.

Abstract of the proposal.—The present syllabuses of the metal-working and wood-working sections in the Madura Industrial Institute were framed to provide for boys who had only passed standard IV, but the recruits now coming forward possess much higher qualifications. It is therefore proposed to revise the syllabuses of studies in these sections so as to eliminate all provision for instruction in general educational subjects and to provide for a fuller training than has been possible hitherto in the theory of mechanical engineering, machine-drawing and mathematics. The revised courses of

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studies will enable apprentices to work full time on productive work in the workshop except for six hours per week in the first three years and four hours per week in the last two years set apart for class instruction. To provide for this improved training, the institute requires two additional assistant superintendents, one on Rs. 200—10—300 and the other on Rs. 100—5—150. It is proposed to sanction these appointments for a period of one year in the first instance. It is also proposed to increase the special pay attached to the post of superintendent from Rs. 50 to Rs. 75 per mensem. The extra expenditure during the current year will be met from the personal ledger account of the Institute *cum* workshop.

Extra cost.

	1926-27.	Ultimate.
	RS.	RS.
Recurring	2,600	5,000

Recommendation of the Committee.—The proposal was recommended for acceptance.

III.—SCHEMES FOR WHICH PROVISION EXISTS IN THE BUDGET.

(1) **Employment of a Demonstrator in the Government College, Coimbatore, from year to year.**

Abstract of the proposal.—In 1924 the Government College, Coimbatore, was affiliated to the University in group ii (Natural Science, Physics and Chemistry). In August 1925 the Director of Public Instruction reported that 238 students had to be engaged in the Physics, Chemistry and Natural Science classes and that the practical work of the students could not be efficiently supervised by the lecturers who had also to attend to the correction of note-books and to work in the laboratories. The employment of a demonstrator on Rs. 65 a month was accordingly sanctioned till the end of the college year 1925-26. It is reported that the work in the science section continues to be heavy. It is therefore proposed to authorize the employment of a demonstrator from year to year without reference to Government. Provision for the continuance of the post has been made in the budget estimate for 1926-27.

Recommendation of the Committee.—The proposal was accepted by the Committee.

(2) **Permanent retention of 30 temporary pupil nurses sanctioned for the General Hospital, Madras.**

Abstract of the proposal.—Owing to a strike among the ward boys in the General Hospital, Madras, the Government directed in 1919 that the number of ward boys should be reduced from 66 to 22 and that 20 additional pupil nurses should be recruited as an experimental measure. In 1920 the training of Indian nurses in the General Hospital, Madras, was started as an experiment. Ten Indian pupil nurses were recruited for training. These have

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passed their period of training successfully and have obtained diplomas as fully trained nurses and their conduct and work have been certified to be satisfactory. It is recommended that the arrangements referred to above should be made permanent. This question was considered by the Government in 1925, but a decision in the matter was deferred pending consideration of the proposals of the Special Retrenchment Officer for the reduction of the nursing staff of the General Hospital. The Government have since decided that no reduction of the staff is possible. On the other hand, they have found it necessary to sanction an addition of 12 pupil nurses to provide a leave reserve for the nursing staff. It is accordingly proposed to sanction the permanent retention of the 30 temporary pupil nurses referred to above. Provision has been made to meet this expenditure in the current year's budget.

Recommendation of the Committee.—The proposal was recommended for acceptance.

IV—SCHEMES TO BE MET BY SUPPLEMENTARY DEMANDS.

(1) Nominal appropriation for the construction of an approach road to the Uppar Odai bridge, Tuticorin.

Abstract of the proposal.—The construction of the bridge across the Uppar Odai was completed last year the cost being borne equally by the Tuticorin Port Trust Board and the Government. The bridge cannot be brought into use without an approach road and an estimate amounting to Rs. 34,400 has been approved. The whole cost has to be borne by the Government. The Tuticorin Port Trust, the Collector of Salt Revenue and the Harbour Engineer to Government urge the very early execution of the work on the ground that the bridge serves no useful purpose without the approaches. The expenditure during the current year will be met by reappropriation from the provision of Rs. 2 lakhs for the reconstruction of the Iritty bridge on the Tellicherry-Coorg Road. As this is a new major work not provided for in the budget it is proposed to ask the Legislative Council for a supplementary grant of a nominal sum of Rs. 100 under Grant XXX. Civil Works—Transferred.

Recommendation of the Committee.—The proposal to move a supplementary demand for a nominal sum of Rs. 100 in the current year was recommended by the Committee.

(2) Nominal appropriation for the construction of a new Sub-Jail at Cochin.

Abstract of the proposal.—The Collector of Malabar has reported that the sub-jail building is very old and that in its present condition it is not a secure place of custody. The question of the construction of a new sub-jail along with offices for the Deputy Collector, Sub-Magistrate and Sub-Registrar has been under consideration for sometime but the proposal has been kept in abeyance for five years from January 1925. Meanwhile owing to the condition to which the existing building has been reduced, the

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construction of a new sub-jail has become a very urgent necessity. The work is estimated to cost Rs. 10,100. A sum of Rs. 6,000 will be required in the current year and will be met by reappropriation within the budget provision under "41. Civil works—Transferred." As, however, this is a new major work not provided for in the budget it is proposed to move a supplementary demand for a nominal sum of Rs. 100.

Recommendation of the Committee.—The Committee recommended that a supplementary demand may be moved for a nominal sum of Rs. 100.

(3) Nominal appropriation for the employment of a District Detective staff as an experimental measure in Salem and Anantapur.

Abstract of the proposal.—The Inspector-General of Police has represented that there is a considerable number of cases of grave crime, chiefly dacoity or robbery and burglary, which by reason of their being the work of organizations extending over a considerable area, often including two or more districts, cannot be adequately investigated by the ordinary staff of a Police station. To deal adequately with such cases, special officers should pursue the investigation for several weeks at a time. There being no special staffs in districts, criminal organizations obtain too long a lease of life before being broken up and cases increase and go undetected. It is therefore proposed to create District Detective staffs for the detection of grave crime which, side by side with investigation, will collect and compile information regarding criminals and criminal organizations which will be of general use in its own district and other districts concerned. An experiment will be commenced in the districts of Salem and Anantapur for three years in the first instance with the following additional staff for each district:—

One inspector.
One sub-inspector.
Two head constables and
Six constables.

As the work will be exacting and calls for picked men, special pay will be attached to the posts as follows:—

						Per mensem.
						Rs.
Inspector	..	..	..	..	..	25
Sub-Inspector	..	..	..	..	..	15
Head constables	..	..	..	..	..	5
Constables	..	..	..	..	..	3

It is proposed to introduce the scheme with effect from the 1st August 1926 and to meet the extra expenditure during the current year by reappropriation within the Police budget. As it is a scheme of new service not contemplated in the budget, it is proposed to move a supplementary demand for a nominal sum of Rs. 100.

Recommendation of the Committee.—The proposal to move a supplementary demand for a nominal sum of Rs. 100 in the current year was recommended by the Committee.

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(4) Additional appropriation for the temporary Police staff for Kallar reclamation in the Tanjore district.

Abstract of the proposal.—Proposals have been sanctioned by Government for the extension of activities in connexion with the reclamation of Kallars in the Tanjore district and provision has been made in the budget estimate for the purpose. The work was supervised by a temporary Police staff consisting of one inspector, one sub-inspector and two constables. Consequent on the proposals for the extension of the Kallar reclamation scheme, the Inspector-General of Police asked for an increased staff of one deputy superintendent, 3 sub-inspectors, 8 head constables and 29 constables in lieu of the then existing staff. The Finance Committee, however, recommended the addition of one sub-inspector and 2 constables only. This additional staff was sanctioned by the Government with effect from the 1st April 1926. The Inspector-General of Police has now brought to notice that the staff originally recommended by him is absolutely necessary and that without this addition the work of reclamation could not be properly carried out. The Government have accepted the necessity for the extra staff and, in view of the urgency of the scheme, sanctioned its employment till 28th February 1927. It is proposed to move a supplementary demand for Rs. 14,816 under "Grant XV. Police—Reserved". An equivalent amount will be resumed from the existing provision of Rs. 3,11,000 under "37. Miscellaneous Departments—Miscellaneous—Commissioner of Labour—Kallar Reclamation" for the current year.

Recommendation of the Committee.—The proposal to move a supplementary demand for Rs. 14,816 in the current year under "Grant XV. Police—Reserved" was recommended by the Committee.

B.—SUPPLEMENTARY DEMANDS.

(1) Appropriation for election charges.

Abstract of the proposal.—In the budget estimate for 1926–27, a provision of Rs. 72,000 has been made for the charges in connexion with the ensuing general elections under the head "22. R.B. b. General Administration—Legislative bodies—Elections for Indian and Provincial Legislatures". In addition, provision has also been made under various other heads aggregating Rs. 1,53,400 on account of temporary establishments in the Secretariat and in Collectors' offices, travelling allowances of village officers and stationery and printing charges. It has been held that all charges on account of elections should be shown under the head "Elections for Indian and Provincial legislatures". It is accordingly proposed to move the Legislative Council for a supplementary demand for Rs. 1,53,400 under Grant IX "General Administration—Legislative bodies". The amounts provided under the various other heads will be resumed.

Recommendation of the Committee.—The proposal to move a supplementary demand for Rs. 1,53,400 under Grant IX was recommended by the Committee.

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(2) Appropriation for meeting the expenditure on the House Committee of the Legislative Council.

Abstract of the proposal.—A sum of Rs. 5,000 was voted by the Legislative Council on the 7th November 1925 for expenditure on the House Committee. A sum of Rs. 1,555 only was spent during 1925-26. A further sum of Rs. 350 has been placed at the disposal of the House Committee during the current year by reappropriation. The House Committee has thus so far incurred a total expenditure of Rs. 1,905. It is now proposed to grant the balance of Rs. 3,100 and to move the Legislative Council for a supplementary demand for that amount. The amount will be met from savings under other grants.

Recommendation of the Committee.—The proposal to move a supplementary demand for Rs. 3,100 under Grant "IX. General Administration—Legislative bodies—Reserved" was recommended by the Committee.

C—PAPERS PLACED ON THE TABLE.

(1) *Purchase of bicycles for the Police Department.*—Note explaining that the war office pattern bicycle is a very strong machine, well suited for rough work and that it is cheaper in the long run than any other make of bicycle available through local agency.

(2) G.O. No. 559, Public, dated 7th June 1926, sanctioning the training of two Sub-Inspectors of the Criminal Investigation Department for a period of nine months in the various processes by which currency notes are forged under the Printing and Photographic Expert of the Survey Department and fixing the pay and allowances to be drawn by them during the period of their training.

(3) G.O. No. 622, Public, dated 19th June 1926, sanctioning the appointment of an additional Sessions Judge with the powers of a Subordinate Judge for a period not exceeding three months from 1st July 1926 for the Bellary Sessions division and the employment of a temporary establishment for the same period.

(4) G.O. No. 608, Public, dated 16th June 1926, raising the rate of hill allowance now drawn by attenders, muckis, harkaras and other inferior servants of the Secretariat offices and of the Government House establishment from Rs. 5 to Rs. 8 per mensem with effect from the 1st April 1926.

(5) Note regarding the re-engagement of the Logging Engineer on a pay of Rs. 1,500 per mensem for a period of 2 years from the 22nd February 1926.

(6) Note on the progress made by the Boy Scout Movement in the Madras Presidency with reference to the desire expressed by the Committee when considering the question of sanctioning a grant of Rs. 10,000 for the Association in the current year.

(7) G.O. No. 139, Law (Legislative), dated 26th April 1926, sanctioning a revised scale of pay of Rs. 350—30—500 for the Assistant Secretary to the Legislative Council and granting the present incumbent two advance

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increments in the scale from the 1st April 1926 and G.O. No. 162, Law (Legislative), dated 7th May 1926, sanctioning the permanent employment of an upper division clerk on Rs. 70—175 in the library attached to the Legislative Council Office in place of the temporary upper division clerk on Rs. 70 per mensem and the employment in the library of an attender on Rs. 35— $\frac{1}{2}$ —40 a month.

(8) Note regarding the purchase of an ice-making machine for the General Hospital, Madras, at a cost of Rs. 4,165.

(9) Note regarding the purchase of testing apparatus for the Chief Inspector of Boilers at a cost of Rs. 1,900, the amount being met by reappropriation from the following sources :—

	RS.
(1) 37-R.k. Miscellaneous Departments—Expenditure in England—Stores	1,300
(2) 37-R.b. Miscellaneous Departments—Inspector of Steam Boilers—Customs duty—Voted	200
(3) 37-R.g. Miscellaneous Departments—Loss or gain by exchange—Stores—Voted	400

(10) G.O. No. 925, Development, dated 29th June 1926, sanctioning a grant of Rs. 1,500 to the Madras Agricultural Students' Union towards the expenditure in connexion with the celebration of the Jubilee of the Agricultural College, Coimbatore, from the 12th to 17th July 1926, with a note explaining the necessity for the grant.

FORT ST. GEORGE,
15th July 1926.

T. E. MOIR.

(2)

Proceedings of the second meeting of the Finance Committee for 1926—27 held on Friday the 16th July 1926 at 1—30 p.m. at the Cabinet Chamber, Fort St. George.

PRESENT:

The hon. Mr. T. E. MOIR, C.S.I., C.I.E., I.C.S. (*Chairman*).

M.R.Ry. Diwan Bahadur K SURYANARAYANAMURTI NAYUDU Garu,
M.L.C.

„ K. PRABHAKARAN TAMPAN AVARGAL, M.L.C.

„ P. N. MARTHANDAM PILLAI AVARGAL, M.L.C.

MUHAMMAD GHOUSE MIAN SAHIB Bahadur, M.L.C.

Khan Bahadur P. KHALIFULLAH SAHIB Bahadur, M.L.C.

G. T. BOAG, Esq., I.C.S., M.L.C.

25th August 1926]

SCHEMES FOR INTRODUCTION IN THE CURRENT YEAR.

I.—TO BE MET BY SUPPLEMENTARY DEMANDS.

- (1) **Additional appropriation of Rs. 3,300 under Grant "XX. Medical—Transferred" to meet the expenditure in connexion with Sir Norman Walker's visit to India:**

Abstract of the proposal.—A proposal has been made that Sir Norman Walker should visit India sometime in October 1926 to inspect the Medical Colleges with a view to ensuring that the standard of medical education and training required by the General Medical Council is maintained in the Indian Universities. An officer will be deputed by the Government of India to accompany Sir Norman Walker throughout his tour and each Local Government will depute one medical officer and two non-official medical practitioners to accompany and assist them if and when they visit their respective Provinces. The total expenditure involved in the proposal is estimated at about Rs. 23,000. The Government of India consider that as the expenditure is in the interests of the Provincial transferred subject of medical education it should be borne by Provincial Governments. The share to be paid by the Madras Government will be about Rs. 3,300. It is proposed to move a supplementary demand for this amount under Grant "XX. Medical".

Extra cost.

	1926-1927
	RS.
Non-recurring	3,300

Recommendation of the Committee.—The Committee accepted the proposal and recommended that the expenditure should be met by reappropriation.

- (2) **Nominal appropriation of Rs. 100 towards a further advance to the Board of Commissioners for Hindu Religious Endowments.**

Abstract of the proposal.—The Board of Commissioners for Hindu Religious Endowments began its work on the 15th April 1925, and an advance of Rs. 50,000 was sanctioned to the Board towards its initial expenditure, the amount to be repaid in five equal annual instalments at $5\frac{3}{4}$ per cent per annum. When demands were issued by the Board under sections 65 and 66 of Act I of 1925 to the Trustees of temples and maths for contributions due by them, the response was very slow as various issues were raised by the trustees and a decision thereon had to be arrived at before they could meet the demands. It was therefore found necessary to sanction a further advance of Rs. 1,15,000 during 1925-26. The President of the Board, has now reported that, owing to a large number of suits having been filed in the High Court and other courts questioning the validity of the Act, contributions are not forthcoming as anticipated. Besides, the rules under the various sections of the Act were actually confirmed only in G.O. No. 2934, L. & M., dated 10th June 1926. The Board has accordingly asked for a further advance of Rs. 1,00,000 to enable it to meet its expenditure in the current year.

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It is proposed to sanction an advance of Rs. 60,000 to the Board in the current year subject to the same conditions as those on which the previous advances were made. The amount can be met by reappropriation from the anticipated savings under loans to municipalities for water-supply schemes. In order to obtain the approval of the Legislative Council to the proposal, a supplementary demand will be moved for a nominal sum of Rs. 100.

Recommendation of the Committee.—The Committee recommended the moving of a supplementary demand for a nominal sum of Rs. 100 on the understanding that only such amount will be spent as is absolutely necessary to enable the Board to pay its way. At the same time the Committee desired to know the reasons for the delay in publishing the rules and the date on which they are likely to come into effect.

II—TO BE MET BY REAPPROPRIATION.

(1) Opening of the sixth standard in the Reformatory School, Chingleput.

Abstract of the proposal.—The Reformatory School, Chingleput, has at present classes up to and inclusive of the fifth standard of an elementary school. It often happens that boys in the school who have completed the course in the fifth standard have to remain in the school for some years to complete their period of detention. The Director of Public Instruction and the Inspector-General of Reformatory Schools consider that facilities should be provided in the school for the further education of such boys and that for the present the sixth standard may be opened in the school. There are at present twelve boys who are fit for promotion to the sixth standard. It is proposed to appoint an additional trained teacher of the secondary grade on Rs. 55—60 with effect from the 1st August 1926. The extra expenditure in the current year can be met by reappropriation.

Extra cost.

	1926-27.	Ultimate cost.
	RS.	RS.
Recurring	245	570

Recommendation of the Committee.—The Committee accepted the proposal, the extra expenditure in the current year being met by reappropriation.

(2) Permanent employment of an Inspector of Police for the Government House.

Abstract of the proposal.—Since 1919 a temporary appointment of Inspector of Police is being sanctioned from 15th October to 15th April of each year to work as a liaison officer between the City Police and the Military Secretary to His Excellency the Governor. Besides acting as liaison officer he has to make arrangements at places where His Excellency has public or semi-public engagements. It has now been represented that the additional Inspector doing duty at the Government House will be required there throughout the year and that the present system of obtaining temporary sanction from year to year is unsatisfactory and causes inconvenience. It is therefore proposed to make a permanent addition of an Inspector to the Intelligence branch of the Madras City Police with effect from the 15th October 1926 or the date of expiry of the present sanction for the employment of a temporary Inspector, whichever is earlier. The Inspector will draw

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the pay and special pay admissible to Inspectors of the Intelligence branch and will draw, in addition, house-rent of Rs. 40 per mensem in lieu of free quarters and hill allowance of Rs. 100 per mensem for the six months of the Inspector's stay at Ootacamund with His Excellency the Governor. The expenditure during the current year can be met by reappropriation within the appropriation under 26. POLICE.

Extra cost.

	1926-27. • Ultimate cost.	
	RS.	RS.
Recurring	1,417½	5,113½

Recommendation of the Committee.—The proposal was accepted by the Committee, the extra expenditure in the current year being met by reappropriation.

FORT ST. GEORGE,
17th July 1926.

T. E. MOIR.

APPENDIX IX.

[Vide item III b 'Communications to the Council' on page 34 supra.]

G.O. No. 866, Development, dated 14th June 1926.

READ—the following papers :—

I

Letter from E. F. THOMAS, Esq., C.I.E., I.C.S., Director of Industries, to the Secretary to Government, Development Department (through the Accountant-General, Madras), dated the 15th March 1926, No. 28-E.

I have the honour to forward herewith the balance sheet with the other relative accounts of the Kerala Soap Institute, Calicut, for the quarter ending the 31st December 1925 received from Messrs. Fraser & Ross with their letter, dated the 4th March 1926 (copy enclosed), from which it will be observed that the Institute has earned a net profit of Rs. 7,041-6-3 during the quarter under reference. My remarks on the accounts will be submitted to Government separately.

ENCLOSURE

Letter from Messrs. FRASER & ROSS, Chartered Accountants and Auditors, to the Director of Industries, dated 4th March 1926.

• • • [The Kerala Soap Institute, Calicut.]

We have the honour to hand you herewith in duplicate the balance sheet of the above as at 31st December 1925 duly certified together with the relative manufacturing, trading and profit and loss accounts for the quarter ending that date, receipt of which please acknowledge. Please forward one copy of the accounts to the Secretary to Government, Development Department.